In the Claims:

1. (Currently Amended) An exhaust gas system for an internal combustion engine (1) ~~in particular,~~ of a motor vehicle,

comprising two mufflers (3, 4), through which the exhaust gas is able to flow in a parallel fashion,

wherein a switching unit (11) is provided which makes it possible to selectively convey the exhaust gas flow of the internal combustion engine (1) only or almost exclusively through the first muffler (3), or only or almost exclusively through the second muffler (4), or through both mufflers (3, 4) in a parallel fashion, and

wherein the two mufflers (3, 4) are ~~realized~~ provided differently with respect to their muffling effect ~~and/~~or flow resistance, and

wherein a control device (14) is provided which actuates the switching unit (11) in dependence on the engine load or the speed of the internal combustion engine (1), and wherein the control device (14) actuates the switching unit (11) so that the exhaust gas only or predominantly flows through the first muffler (3) in a low speed range, only or predominantly flows through the second muffler (4) in a medium speed range, and flows through both mufflers (3, 4) in a parallel fashion in an upper speed range.

2. (Currently Amended) The exhaust gas system according to claim 1, ~~characterized in that~~ wherein the first muffler (3) has a higher muffling effect than the second muffler (4).

3. (Currently Amended) The exhaust gas system according to claim 1, ~~characterized in that~~ wherein the second muffler (4) has a lower flow resistance than the first muffler (3).

4. (Currently Amended) The exhaust gas system according to claim 1, ~~characterized in that~~ wherein the first muffler (3) is designed for achieving an optimized muffling effect while

the second muffler (4) is designed for achieving an optimized power of the internal combustion engine.

5. (Currently Amended) The exhaust gas system according to claim 1, ~~characterized in that~~ wherein the first muffler (3) is designed for muffling low frequencies while the second muffler (4) is designed for muffling high frequencies.

6. (Currently Amended) The exhaust gas system according to claim 1, ~~characterized in that~~ wherein a control device (14) is provided which actuates the switching unit (11) in dependence on the engine load ~~and/~~or the speed of the internal combustion engine (1).

7. (Currently Amended) The exhaust gas system according to claim 6, ~~characterized in that~~ wherein the control device (14) actuates the switching unit (11) ~~in such a way~~ so that the exhaust gas:

only or predominantly flows through the first muffler (3) in a low speed range,

only or predominantly flows through the second muffler (4) in a medium speed range, and

flows through both mufflers (3, 4) in a parallel fashion in an upper speed range.

8. (Currently Amended) The exhaust gas system according to claim 7, ~~characterized in that~~ wherein the control device (14) actuates the switching unit (11) ~~in such a way~~ so that at least 80 % or at least 90 % of the exhaust gas flow through the first muffler (3) in the lower speed range and

at least 80% or at least 90% of the exhaust gas flow through the second muffler (4) in the medium speed range.

9. (Currently Amended) The exhaust gas system according to claim 1, ~~characterized in that~~ wherein the switching unit (11) ~~is realized in such a way that, when~~ can activate the

second muffler (4) ~~is activated, the first muffler (3) can be~~ and additionally activate[[d]] the first muffler continuously or in several stages.

10. (Currently Amended) The exhaust gas system according to claim 1, ~~characterized in that~~ wherein two parallel exhaust gas pipe assemblies (5, 6) are provided, wherein one of the mufflers (3, 4) is respectively arranged in each exhaust gas pipe assembly, and wherein the exhaust gas pipe assemblies are connected to one another in a communicating fashion upstream of the mufflers (3, 4).

11. (Currently Amended) The exhaust gas system according to claim 10, ~~characterized in that~~ wherein both exhaust gas pipe assemblies (5, 6) branch off a common master pipe that is connected to the internal combustion engine (1).

12. (Currently Amended) The exhaust gas system according to claim 10, ~~characterized in that~~ wherein both exhaust gas pipe assemblies (5, 6) are separately connected to the internal combustion engine (1) and contain a common mixing chamber (7) between the internal combustion engine (1) and the mufflers (3, 4), wherein the two exhaust gas pipe assemblies (5, 6) communicate with one another via said mixing chamber.

13. (Currently Amended) The exhaust gas system according to claim 10, ~~characterized in that~~ wherein a third muffler (8) is provided, wherein the two exhaust gas pipe assemblies (5, 6) communicate with one another in this third muffler.

14. (Currently Amended) The exhaust gas system according to claim 13, ~~characterized in that~~ wherein the switching unit (11) is integrated into the third muffler (8).

15. (Currently Amended) The exhaust gas system according to claim 1, ~~characterized in that~~ wherein the switching unit (11) contains two switching elements (12, 13) that are

respectively assigned to the first and the second muffler (3, 4) and designed for opening ~~and/~~or closing the exhaust gas path leading to the assigned muffler (3, 4).

16. (Currently Amended) The exhaust gas system according to claim 15, ~~characterized in that~~ wherein the two switching elements (12", 13") are respectively integrated into the first and the second muffler (3, 4).

17. (Currently Amended) The exhaust gas system according to claim 1, ~~characterized in that~~ wherein the first muffler (3) and the second muffler (4) are respectively ~~realized~~ in the form of rear mufflers relative to the structure of the motor vehicle.

18. (Currently Amended) The exhaust gas system according to claim 13, ~~characterized in that~~ wherein the third muffler (8) is ~~realized~~ in the form of a central muffler ~~and/~~or a front muffler relative to the structure of the motor vehicle.

19. (New) An exhaust gas system for an internal combustion engine (1) of a motor vehicle, comprising two mufflers (3, 4), through which the exhaust gas is able to flow in a parallel fashion,

wherein a switching unit (11) is provided which makes it possible to selectively convey the exhaust gas flow of the internal combustion engine (1) only or almost exclusively through the first muffler (3), or only or almost exclusively through the second muffler (4), or through both mufflers (3,4) in a parallel fashion, and

wherein the two mufflers (3, 4) are realized differently with respect to their muffling effect or flow resistance, and

wherein a control device (14) is provided which actuates the switching unit (11) in dependence on the engine load or the speed of the internal combustion engine (1), and

wherein the control device (14) actuates the switching unit (11) so that the exhaust gas

only or predominantly flows through the first muffler (3) in a low speed range, only or predominantly flows through the second muffler (4) in a medium speed range, and flows through both mufflers (3, 4) in a parallel fashion in an upper speed range.

20. (New) The exhaust gas system according to claim 19, wherein said internal combustion engine is associated with a motor vehicle.